

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS  
OF SAN BERNARDINO COUNTY, CALIFORNIA  
AND RECORD OF ACTION**

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**November 5, 2002**

**FROM: LARRY WALKER**  
Auditor/Controller-Recorder

**SUBJECT: REPORT OF RELIEF FROM LIABILITY GRANTED FOR SHORTAGES IN  
ACCOUNTS AND REPLENISHMENT OF CASH DIFFERENCE FUNDS FOR  
THE FISCAL YEAR ENDED JUNE 30, 2002**

**RECOMMENDATION:** Accept and file the report itemizing cash difference fund replenishment and shortages in accounts totaling \$3,293.30 listed on Attachment A, for the fiscal year ended June 30, 2002, for which relief has been granted by the Auditor/Controller-Recorder.

**BACKGROUND INFORMATION:** On February 1, 1977, the Board of Supervisors delegated the authority to the Auditor/Controller-Recorder to grant relief from liability for amounts under \$200.00 and report to the Board at the end of each fiscal year and at such times as the Board directs.

Additionally, Government Code Section 29380.1 provides that in the event the Board authorizes the Auditor to perform such functions of the Board, the Auditor will report to the Board on the overage fund at the end of each fiscal year and at such other times as the Board directs.

(Cash overages during the period totaled \$2,902.58. The overages were credited to the General Fund in accordance with Section 29380.1 of the California Government Code).

The Internal Audits Section has reviewed the circumstances concerning the shortages itemized on Attachment A. The amounts shown, in many instances, represent cumulative sums of small change-making errors and other human errors.

**REVIEW BY OTHERS:** This item has been reviewed by County Counsel (Kevin Norris, Deputy County Counsel) on October 22, 2002, and the County Administrative Office (Tracy Lindsay, Administrative Analyst) on October 23, 2002.

**FINANCIAL IMPACT:** This will have a minimal financial impact.

**SUPERVISORIAL DISTRICT(S):** All

**PRESENTER:** Larry Walker, Auditor/Controller-Recorder, 386-8813.

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Record of Action of the Board of Supervisors

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